

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
QINGZHUI ZHANG & HUIZHEN LIU : **DETERMINATION**
for Redetermination of a Deficiency or for Refund : DTA NO. 826431
of New York State Personal Income Tax under :
Article 22 of the Tax Law for the Years 2005 :
through 2006. :
:

Pursuant to § 173-a(2) of the Tax Law, a Notice of Additional Tax Due does not give the petitioner the right to a hearing. Therefore, the Division of Tax Appeals lacks jurisdiction to consider the merits of a petition that is filed in protest of a Notice of Additional Tax Due.

In this case, petitioners filed a petition in protest of two notices of additional tax due, Assessment Nos. L-038214739 and L-038214740, issued on June 26, 2012. Since no hearing rights exist to protest a Notice of Additional Tax Due, the Division of Tax Appeals lacks jurisdiction to consider the merits of this petition.

Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on November 4, 2014 informing the parties of the basis for the intended dismissal.

No response having been received from petitioner as of this date; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
January 22, 2015

/s/ Daniel J. Ranalli
Supervising Administrative Law Judge